

Tax revenues and budget

[Budget and final accounts of taxes and stamp revenues for fiscal year 2024]

Tax category		Budget after correction	Actual (Percentage of total)
		Million yen	Million yen
General Account	Withholding income tax	15,792,000	16,720,129 (20.6)
	Self-assessment income tax	4,317,000	4,488,454 (5.5)
	Corporation tax	18,054,000	17,910,185 (22.1)
	Inheritance tax	3,387,000	3,552,318 (4.4)
	Consumption tax	24,343,000	25,021,207 (30.9)
	Liquor tax	1,209,000	1,182,652 (1.5)
	Tobacco tax	948,000	950,462 (1.2)
	Gasoline tax	2,018,000	2,046,816 (2.5)
	Liquefied petroleum gas tax	4,000	4,220 (0.0)
	Aviation fuel tax	32,000	32,733 (0.0)
	Petroleum and coal tax	606,000	578,400 (0.7)
	Power resources development promotion tax	311,000	312,769 (0.4)
	Motor vehicle tonnage tax	402,000	394,975 (0.5)
	International tourist tax	44,000	52,482 (0.1)
	Customs duty	917,000	931,175 (1.1)
	Tonnage tax	9,000	8,882 (0.0)
	Other	—	6 (0.0)
	Stamp revenue	1,042,000	1,044,203 (1.3)
	Subtotal	73,435,000	75,232,068 (92.8)
	Local corporation tax	2,105,900	2,174,765 (2.7)
	Local gasoline tax	215,900	219,001 (0.3)
	Liquefied petroleum gas tax (transferred)	4,000	4,220 (0.0)
	Aviation fuel tax (transferred)	14,200	14,548 (0.0)
	Motor vehicle tonnage tax (transferred)	304,500	299,182 (0.4)
	Special tonnage tax	11,300	11,103 (0.0)
	Forest environment tax	43,400	37,844 (0.0)
	Special business tax	2,519,100	2,512,962 (3.1)
	Special tobacco tax	114,300	115,056 (0.1)
	Special income tax for reconstruction	422,300	442,418 (0.5)
	Other	—	2,734 (0.0)
	Total	79,189,900	81,065,901

[NTA initial budget for fiscal year 2026]

Items		Budget
		Million yen
General expenses	Expenses to improve convenience for taxpayers ^{※1}	2,783
	Expenses related to internationalization measures	1,224
	General operating expenses ^{※2}	62,094
	Expenses to improve work environment and ensure safety ^{※3}	6,891
	Expenses related to tax reforms	2,287
	Expenses for National Tax College	1,798
	Expenses for National Tax Tribunal	161
	Expenses for National Research Institute of Brewing	1,017
	Expenses for the development of the liquor industry	2,201
	Subtotal	80,456
	Salary costs	558,548
	Total NTA budget ^{※4}	639,004

※1 "Expenses to improve convenience for taxpayers" includes expenses related to operating expense for the Phone Consultation Center.

※2 "General operating expenses" include expenses for tax forms and correspondence, wage expenses for part-timers, travel expenses, honoraria for hired bookkeeping instructors and PR expenses.

※3 "Expenses to improve work environment and ensure safety" includes expense to improve facilities and health care.

※4 In addition to the NTA budget shown above, the expense for the government's information system is collectively recorded to the Digital Agency's budget.

Tax returns and taxation

[Income tax]

(Calendar year 2025)

Total population		Ten thousand people	12,317
Number of persons engaged			6,828
Number of final returns filed			2,353
Breakdown by income earner	Refunds		1,335
	Tax payments		628
	Business income earners		154
	Other income earners		473
	Real estate income earners		90
	Employment income earners		275
	Miscellaneous income earners		68
	Other		40

[Inheritance tax]

(Calendar year 2024)

Number of deceased	1,605,378people
Number of deceased subject to taxation	166,730people
Number of taxpayers (number of heirs)	416,945people
Taxable amount	23,445.9billion yen
Amount of tax	3,248.7billion yen

[Gift tax]

(Calendar year 2024)

Number of people subject to taxation	416,933people
Value of properties acquired	2,676.1billion yen
Amount of tax	317.8billion yen

※ Figures include the taxation system for settlement at the time of inheritance.

[Withholding agents and withholding income tax]

(Operation year 2024)

Category of income etc.	Number of withholding agents	Amount of tax
	Thousand	Billion yen
Employment income (wages and salaries)	3,552	12,369.4
Retirement income	—	338.9
Interest income etc.	31	536.5
Dividend income	147	3,250.3
Capital gains on listed shares etc. kept in special account	10	1,425.1
Income from remuneration etc.	2,863	1,221.1
Income paid to non-residents and foreign corporations etc.	40	1,203.1
Total	—	20,344.5

※ 1 The number of withholding agents is the figure as of the end of June 2025.

※ 2 The tax amounts include the amounts of special income tax for reconstruction.

[Number of corporations and corporation tax]

(Operation year 2024)

Number of corporations	3,460thousand corporations
Number of tax returns filed	3,220thousand filings
Percentage of corporations filing	91.1%
Percentage of returns declaring a surplus	36.5%
Amount of self-assessment income	102,338.1billion yen
Amount of self-assessment loss	17,492.5billion yen
Amount of tax	18,713.9billion yen

※ The number of corporations is the figure as of the end of June 2025.

[Consumption tax]

(Fiscal year 2024)

Category	Payment	Refund
Individuals	2,072 thousand	92 thousand
Corporations	2,233 thousand	214 thousand
Total	4,304 thousand	306 thousand
Amount of tax	23,167.9 billion yen	7,626.2 billion yen

[Status of qualified invoice issuers]

(Fiscal year 2025)

Individuals	Corporations	Total
ten thousand entities	ten thousand entities	ten thousand entities
227	247	473

※ The above figures represent the number of qualified invoice issuers as of March 31, 2026.

[Liquor tax and liquor production]

(Fiscal year 2024)

Type	Volume of production	Amount of tax
	Thousand kl	Million yen
Sake	310	37,269
Sake compounds	18	1,771
Continuous distillation Japanese spirits (Shochu)	278	62,267
Pot distillation Japanese spirits (Shochu)	358	85,770
Mirin (rice cooking wine)	88	1,857
Beer	2,550	437,672
Fruit wine	82	9,806
Sweet fruit wine	10	919
Whisky	157	54,896
Brandy	3	1,154
Sparkling liquor	1,728	253,466
Alcohol for material & Spirits	901	94,712
Liqueurs	886	79,666
Other brewed liquors, powder liquor & miscellaneous liquor	2	214
Tax reduction amount	—	△5,148
Total	7,371	1,116,290

※ 1 "Reduced Amount of tax" refers to the reduced amount provided for under Article 87 of the Act on Special Measures Concerning Taxation, as amended by the Act for Partial Amendment of the Income Tax Act, etc. (Act No. 3 of 2023) (hereinafter referred to as the "2023 Amendment Act"). Any reduced amounts provided for under Articles 54, 55, or 63 of the Supplementary Provisions of the 2023 Amendment Act are included in the tax amount for each item.

※ 2 The amount reduced under Article 72 of the Cabinet Order on Special Measures Concerning the Application of National Tax-Related Laws in Connection with the Reversion of Okinawa is included in the reduced amount when the Special Measures Act applies; otherwise, it is included in the taxable amount for each item.

Tax examinations

【Field examination of self-assessment income tax】

(Operation year 2024)

Number of cases	Number of undeclared cases	Amount of undeclared income		Additional tax revenue collected	
		Per case	Per case	Per case	Per case
Thousand 47	Thousand 39	Billion yen 581.5	Ten thousand yen 1,240	Billion yen 113.2	Ten thousand yen 241

【Field examination of withholding income tax】

(Operation year 2024)

Number of Cases	Number of undeclared cases	Additional tax revenue collected
Thousand 64	Thousand 21	Billion yen 40.4

※ The tax amounts include the amounts of special income tax for reconstruction.

【Field examination of corporation tax】

(Operation year 2024)

Category	Number of cases	Number of undeclared cases	Amount of undeclared income		Additional tax revenue collected
			Per case	Per case	
All corporations	Thousand 54	Thousand 42	Billion yen 819.8	Ten Thousand yen 1,508	Billion yen 218.7
Corporations handled by the Large Enterprise Department	2	2	290.1	16,839	84.9

【Field examination of consumption tax】

(Operation year 2024)

Category	Number of Cases	Number of undeclared cases	Additional tax revenue collected	
			Per case	Per case
Individuals	Thousand 28	Thousand 22	Billion yen 35.5	Ten thousand yen 127
Corporations	53	32	122.0	232

【Field examination of inheritance tax】

(Operation year 2024)

Number of cases	Number of undeclared cases	Amount of undeclared inheritance		Additional tax revenue collected	
		Per case	Per case	Per case	Per case
Thousand 10	Thousand 8	Billion yen 294.2	Ten Thousand yen 3,093	Billion yen 82.4	Ten Thousand yen 867

【Collected number of statutory information】

(Operation year 2024)

Statutory information	Number collected
Withholding record of employment income	Thousand 28,486
Payment record of interest	20,509
Payment record of dividends	57,038
Other	519,281
Total	625,314

International taxation

[Field examination of corporations conducting overseas transactions etc.]

(Operation year 2024)

Number of examinations of corporations conducting overseas transactions	10,195 cases
Number of undeclared cases related to overseas transactions	2,375 cases
Cases of overseas fraudulent calculations	304 cases
Amount of undeclared income related to overseas transactions	209.6 billion yen
Amount of overseas fraudulently omitted income	21.4 billion yen

[Field examination of transfer pricing taxation]

(Operation year 2024)

Number of undeclared cases	107 cases
Amount of undeclared income	39.9 billion yen

[Cases requested and processed for advance pricing arrangement related to transfer pricing taxation]

(Operation year 2024)

Number of cases requested	175 cases
Number of cases processed	136 cases

Delinquency

[Tax delinquency cases by major tax categories]

(Fiscal year 2024)

	Under collection process at the end of the previous year	Newly occurred	Collected	Under collection process at the end of the year
	Billion yen	Billion yen	Billion yen	Billion yen
Income tax	381.5	234.3	232.1	383.7
Withholding income tax	113.4	40.6	41.0	112.9
Self-assessment income tax	268.1	193.7	191.1	270.8
Corporation tax	123.3	162.7	154.3	131.8
Inheritance tax	56.0	49.1	55.2	49.9
Consumption tax	superscript 97.6	superscript 149.3	superscript 138.3	superscript 108.7
	358.0	529.8	492.2	395.6
Other taxes	8.8	16.6	15.0	10.5
Total	superscript 97.6	superscript 149.3	superscript 138.3	superscript 108.7
	927.6	992.5	948.8	971.4

※ Local consumption tax is not included in the figures above because they indicate national tax delinquency. However, according to Article 9 (4) of the supplementary provisions of the Local Tax Act, the national government must assess and collect local consumption tax with national consumption tax for the time being. That is why the delinquent amounts of local consumption tax are indicated by the superscript amounts in the rows "Consumption tax" and "Total" fields.

Criminal investigations

[Criminal investigations]

(Fiscal year 2025)

Number of cases conducted	Number of cases closed	Number of cases with accusation filed to the prosecutor	Amount of tax evasion		Amount of tax evasion (accusation filed to the prosecutor)	
				Per case		Per case
Cases	Cases	Cases	Billion yen	Million yen	Billion yen	Million yen
131	127	82	11.1	88	8.4	102

[Accusations filed to the prosecutor, by tax category]

(Fiscal year 2025)

Tax category	Number of cases	Amount of tax evasion	
			Per case
	Cases	Million yen	Million yen
Income tax	13	1,354	104
Corporation tax	44	4,609	105
Inheritance tax	2	969	485
Consumption tax	23	1,458	63
Withholding income tax	0	0	0
Total	82	8,390	102

Remedy for taxpayer rights

[Request for re-examination]

(Fiscal year 2024)

Category	Number of requests for reexamination	Number of new requests for reexamination	Number of cases processed ①	Number of requests approved ②			
				Full	Partial	Percentage ②/①	
Taxation-related	Cases 1,928	Cases 1,330	Cases 1,602	Cases 103	Cases 21	Cases 82	% 6.4
Collection-related	132	94	120	1	1	—	0.8
Total	2,060	1,424	1,722	104	22	82	6.0

※ 1 In June 2014, the relevant laws relating to this review system were revised, including the change of the Japanese name of a request for reexamination from "request for re-investigation" to "examination requests." This revision came into force in April 2016.

※ 2 Figures include the cases of "request for re-investigation"

[Request for reconsideration]

(Fiscal year 2024)

Category	Number of requests for reconsideration	Number of new requests for reconsideration	Number of cases processed ①	Number of requests approved ②			
				Full	Partial	Percentage ②/①	
Taxation-related	Cases 6,505	Cases 3,286	Cases 3,673	Cases 690	Cases 168	Cases 522	% 18.8
Collection-related	372	251	199	3	3	—	1.5
Total	6,877	3,537	3,872	693	171	522	17.9

[Litigation]

(Fiscal year 2024)

Category	Number of litigations	Number of cases filed for first instance	Number of cases closed ①	Number of lost cases ②			
				Full	Partial	Percentage ②/①	
Taxation-related	Cases 339	Cases 80	Cases 142	Cases 8	Cases 5	Cases 3	% 5.6
Collection-related	34	14	18	—	—	—	—
National Tax Tribunal-related	12	3	8	—	—	—	—
Total	385	97	168	8	5	3	4.8

※ The figures for cases for litigation are the total numbers for each level of trial.

Tax consultations

[The five items of most frequently consulted]

(Phone Consultation Centers)

(Fiscal year 2025)

Rank	Tax category	Items	Cases
1	Income tax	Obligations & procedures to file tax returns etc.	Thousand 656
2	Income tax	Year-end adjustment	263
3	Income tax	Special credit for loans relating to a dwelling	200
4	Income tax	Medical expense deduction	174
5	Property tax	Obligations & procedures to file tax returns etc. (inheritance tax)	135

(Tax Answer System)

(Fiscal year 2025)

Rank	Tax category	Items	Cases
1	Stamp duty	Table of Stamp Duties (Part1) Type1 Document to Type 4 Document	Thousand 5,671
2	Income tax	Tax rate of income tax	4,142
3	Income tax	Deduction for salary income	2,735
4	Income tax	Exemption for dependents	2,140
5	Income tax	When having incurred medical expenses (Deduction for medical expenses)	2,037

[Number of consultations at Phone Consultation Centers, by tax category]

(Fiscal year 2025)

Tax category	Cases
Income tax	Thousand 2,343
Corporation tax	189
Property tax	917
Consumption tax etc.	255
Other	1,549